The Saskatchewan
Water Appeal Board

Annual Report 2007–2008

Saskatchewan Water Appeal Board

HONORARIA PAID Fiscal 2008

	B. Pyle	D. Barisow	T. Thiele	T. Wiensz	G. Young	TOTAL
06/13/07	$310.00	$1,468.75	$465.00		$310.00	$2,553.75
07/04/07					$155.00	$155.00
11/27/07	$900.00	$1,445.00	$387.50	$387.50	$310.00	$3,430.00
03/31/08	$1,762.50	$116.25				$1,878.75
						$8,017.50

TRAVEL & SUSTENANCE Fiscal 2008

	B. Pyle	D. Barisow	T. Thiele	T. Wiensz	G. Young	Secretary	Total
06/13/07	$25.63	$45.39	$76.00		$448.60		$595.62
11/27/07	$393.25	$125.49	$393.25	$606.88	$112.31	$125.49	$1,756.67
							$2,352.29

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His Honour G.L. Barnhart
Lieutenant Governor of Saskatchewan
Government House
4607 Dewdney Avenue
Regina, Saskatchewan
S4P 3V7

Dear Mr. Barnhart:

It is my pleasure to submit to you the Annual Report for the Water Appeal Board for the fiscal year ending March 31, 2008.

Respectfully submitted,

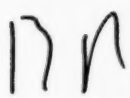
Nancy Heppner
Minister, Department of Environment

Honourable Nancy Heppner
Minister
Department of Environment
Legislative Building
Regina, Saskatchewan

Dear Ms. Heppner:

I am pleased to present the Annual Report of the Water Appeal Board for the fiscal year ending March 31, 2008.

Respectfully submitted,

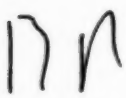


Brendan W. Pyle
Chairperson

Chairperson's Comments

The decision to establish the Water Appeal Board in 1984 as an administrative tribunal reflects the technical nature of the questions raised before the Board respecting water resource management issues and disputes. The Water Appeal Board (WAB) ensures the system of water resource dispute resolution is effective, efficient and fair. The rules of natural justice apply to all Water Appeal Board proceedings and ensures fairness to all parties in a dispute.

Activity of the WAB in 2007-2008 was as follows; one new appeal received, two appeals heard, one decision rendered, one decision outstanding; one appeal remains in abeyance at the request of the appellant, pending efforts at getting regulatory approval for drainage works.



Brendan W. Pyle
Chairperson

Board Members

Chairperson:	Brendan Pyle 1117 McNiven Avenue Regina, Saskatchewan S4S 3X5
Vice-Chairperson:	David G. Barisow 207 Williston Drive Regina, Saskatchewan S4X 2H3
Member:	Tim Thiele P.O. Box 642 Lumsden, Saskatchewan S0G 3C0
Member:	Theodore (Ted) Wiensz Box 2, Site 7, RR #1 Swift Current, Saskatchewan S9H 3X7
Member:	Gordon Young P.O. Box 233 Porcupine Plain, Saskatchewan S0E 1H0

Table No. 1

Appeals/Hearings	2008	2007	2006	2005	2004
Waiting to be heard at beginning of year	2	2	7	3	6
New appeals filed	1	3	0	5	9
Appeals heard	2	2	4	1	10
Appeals withdrawn and/or dismissed	—	1	1	—	—
Appeals filed but not accepted	—	—	—	—	2
Appeals waiting to be heard at year end	1	2	2	7	3
Appeals ordered to be heard or re-heard from the Queen's Bench	—	—	—	—	—
Appeals re-heard per Queen's Bench Order	—	—	—	—	—
Board meetings	6	10	7	3	12
Decisions rendered	1	2	4	4	10
Decisions rendered on appeals re-heard per Queen's Bench Order	—	—	—	—	—
Decisions outstanding	1	—	—	—	3
Saskatchewan Watershed Authority decisions affirmed	1	2	4	4	10
Saskatchewan Watershed Authority decisions varied or overturned	—	—	—	—	—
Decisions appealed to the Court of Queen's Bench	—	2	—	2	—

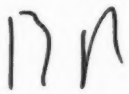
Board's Report

To the Members of the Legislative Assembly of Saskatchewan

The Water Appeal Board consists of five members appointed by the Lieutenant Governor in Council. The Board is responsible for financial administration, administration of the funds and management of the assets.

The financial statements which follow have been prepared in conformity with accounting principles generally accepted in Canada and have been approved by the Board. The Board uses internal controls and exercises its best judgement in order that the financial statements reflect fairly the financial position of the Board.

The financial statements have been examined by the Provincial Auditor whose report follows.



Regina, Saskatchewan
July 21, 2008

Brendan Pyle
Chairperson

Water Appeal Board Financial Statements
Year Ended March 31, 2008
Office of the Provincial Auditor
Regina, Saskatchewan

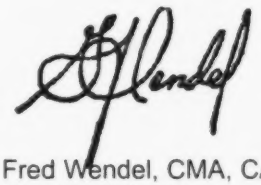
Auditor's Report

To the Members of the Legislative Assembly of Saskatchewan

I have audited the statement of financial position of the Water Appeal Board as at March 31, 2008 and the statements of operations and net assets, and cash flows for the year then ended. The Board's management is responsible for preparing these financial statements for Treasury Board's approval. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Board as at March 31, 2008 and the results of its operations and its cash flows for the year then ended in accordance with Canadian generally accepted accounting principles.



Regina, Saskatchewan
June 10, 2008

Fred Wendel, CMA, CA
Provincial Auditor

Water Appeal Board
Statement of Financial Position
As at March 31

	2008	2007
Financial Assets		
Cash	$49,015	$33,174
Accounts receivable	200	179
	49,215	33,353
Liabilities		
Accounts payable	2,890	83
Appellant deposits (Note3)	400	400
	3,290	483
Net Assets (Statement 2)	$ 45,925	$ 32,870

(See accompanying notes to the financial statements)

Water Appeal Board
Statement of Operations and Net Assets
For the Year Ended March 31

	2008		2007
	Budget	Actual	Actual
	(Note 6)		
Revenues:			
Grant from General Revenue Fund - Ministry of Environment	$99,720	$43,000	$43,000
Interest	—	1,516	879
Appellant Fees (Note 3)	—	200	600
Other	—	712	751
	99,720	45,428	45,230
Expenses:			
Board honoraria	32,560	8,018	8,337
Travel and sustenance	21,820	2,352	4,078
Secretarial services	20,400	12,480	12,167
Professional fees	6,000	152	342
Office supplies	4,000	1,731	1,862
Meeting room rental	6,320	764	879
Office rental	4,620	4,717	4,417
Telephone	3,000	1,702	2,006
Accounting and printing services	1,000	457	455
	99,720	32,373	34,543
Surplus for the year	$ —	13,055	10,687
Net assets, beginning of year		32,870	22,183
Net assets, end of year—to Statement 1		$ 45,925	$ 32,870

(See accompanying notes to the financial statements)

Water Appeal Board
Statement of Cash Flows
For the Year Ended March 31

	2008	2007
Cash flows from (used in) operating activities:		
Grant from General Revenue Fund - Ministry of Environment	$ 43,000	$ 43,000
Receipts from appellants	200	600
Receipts from customers	697	769
Interest received	1,511	836
Payments to board members for honoraria, travel and sustenance	(8,491)	(12,885)
Payments to suppliers	(21,076)	(25,890)
	15,841	6,430
Net increase in cash	15,841	6,430
Cash, beginning of year	33,174	26,744
Cash, end of year	$49,015	$33,174

(See accompanying notes to the financial statements)

Water Appeal Board
Notes to the Financial Statements
March 31, 2008

1. Authority

The Water Appeal Board (Board) was established under *The Water Appeal Board Act,* on July 1, 1984. The purpose of the Board is to hear and determine appeals made pursuant to *The Saskatchewan Watershed Authority Act,* 2005.

Ongoing operations of the Board are dependent on the funding from the Government of Saskatchewan.

2. Significant Accounting Policies

These financial statements have been prepared using generally accepted accounting principles as recommended by the Public Sector Accounting Board of the Canadian Institute of Chartered Accountants. The following accounting policies are considered significant.

a) Revenue

The grant from the General Revenue Fund — Ministry of Environment is recognized as revenue when received or receivable.

b) Appellant fees

Appellant deposits are recognized as appellant fee revenue when the appeals have been heard and decided against the appellant.

3. Appellant Deposits

Appellant deposits are held by the Board until the appeals have been heard and the decisions rendered. Once the decisions have been rendered by the Board these deposits are dealt with in one of two manners:

i) The deposit is returned if the appellant has been successful in his/her appeal.

ii) The deposit is retained by the Board and recorded as income if the appellant is not successful in his/her appeal.

At year end, the Board had 1 appeal (2007 – 2 appeals) awaiting hearing and 1 appeal (2007 - 0 appeals) awaiting decision.

4. Financial Instruments

The Board's financial instruments include accounts receivable, accounts payable and appellant deposits. The fair value of these instruments approximates their carrying value due to the immediate or short-term nature of these financial instruments.

5. Related Party Transactions

These financial statements include transactions with related parties. The Board is related to all Saskatchewan Crown agencies such as ministries, corporations, boards and commissions under the common control of the Government of Saskatchewan. Also, the Board is related to non-Crown enterprises that the Government jointly controls or significantly influences.

Routine operating transactions with related parties are recorded at the rates charged by those organizations and are settled on normal trade terms. These transactions, and amounts outstanding at year end, are as follows:

Category		2008	2007
Revenue	– Other	$ 712	$ 751
Expenses	– Office rental	4,717	4,417
	– Telephone	1,702	2,006
Accounts receivable		82	67
Accounts payable		96	—

The Board pays Provincial Sales Tax to the Saskatchewan Ministry of Finance on all its taxable purchases. Taxes paid are recorded as part of the cost of those purchases.

Other transactions with related parties and amounts due to/from them are described separately in the financial statements and the notes thereto.

6. Budget

These amounts represent the budget approved by the Water Appeal Board.